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PART--I-- Orders and Notifications by the Government of Tripura, The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA
FINANCE DEPARTMENT
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2018 **Dated, Agartala, the 11th September, 2018**

NOTIFICATION

In exercise of the powers conferred by section 168 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017) read with sub-rule (5) of rule 61 of the Tripura State Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the said rules), the Commissioner, on the recommendations of the Council, hereby makes the following further amendments–

(i) in notification number F.1-11(100)-TAX/GST/2017 dated the 16th September, 2017 published in the Tripura Gazette, Extraordinary Issue, *vide* number 332, dated the 16th September, 2017; and

(ii) in notification number F.1-11(91)-TAX/GST/2018(Part-I) dated the 23rd March, 2018 published in the Tripura Gazette, Extraordinary Issue, *vide* number 86, dated the 23rd March, 2018, namely:–

2. In the said notifications, in the first paragraph, the following proviso shall be inserted, namely:–

"Provided that the return in **FORM GSTR-3B** of the said rules to be filed for the period from July, 2017 to November, 2018 by the taxpayers who have obtained Goods and Services Tax Identification Number (GSTIN) in terms of notification No. F.1-11(91)-TAX/GST/2018(Part) dated the 08th August, 2018 published in the Tripura Gazette, Extraordinary Issue, *vide* number 564, dated the 08th August, 2018, shall be furnished electronically through the common portal on or before the 31st day of December, 2018.".

By Order of the Governor,

(Nagesh Kumar B, IAS)
Joint Secretary
Government of Tripura
Finance Department

Foot Note: 1. The principal notification number F.1-11(100)-TAX/GST/2017 dated the 16th September, 2017 was published in the Tripura Gazette, Extraordinary Issue, *vide* number 332, dated the 16th September, 2017 and the corresponding Central notification was subsequently amended by notification number 02/2018 was published in the Gazette of India *vide* number G.S.R. 47(E), dated the 20th January, 2018 which in light of Section 39(6) of the CGST Act, 2017 the State was not required to notify.

2. The principal notification number F.1-11(91)-TAX/GST/2018(Part-I) dated the 23rd March, 2018 was published in the Tripura Gazette, Extraordinary Issue, *vide* number 86, dated the 23rd March, 2018 and the corresponding Central notification was subsequently amended by notification number 23/2018 was published in the Gazette of India *vide* number G.S.R. 462(E), dated the 18th May, 2018 which the State was not required to notify.

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